

### III. AMENDMENTS TO THE CLAIMS

Please accept amendment(s) to the claims as follows:

1. (Currently amended) A semiconductor comprising:

a contact having a portion that extends on two opposing vertical sides of ~~at least one a~~ vertical structure adjacent a first gate electrode, and wherein the contact contacts ~~only one of the gate electrode and a diffusion adjacent the first gate electrode and is insulated from an adjacent second gate electrode by an insulating layer.~~

Claims 2-3 (Cancelled)

4. (Original) The semiconductor of claim 1, wherein the contact includes an upper portion that is larger than a lower, contact portion.

Claims 5-20 (Cancelled).

21. (Previously amended) The semiconductor of claim 1, wherein the at least one vertical structure is a spacer.

22. (Previously amended) The semiconductor of claim 21, wherein the contact contacts a substrate adjacent the spacer.

Claims 23-33 (Cancelled).

34. (Currently amended) A semiconductor comprising:

a gate electrode;

a spacer adjacent the gate electrode;

a contact having a portion that extends on two opposing vertical sides of a first portion of the spacer, wherein the contact contacts a diffusion adjacent the gate electrode;

an insulating layer having a portion that extends on two opposing vertical sides of a second portion of the spacer and contacts the gate electrode; and

a masking layer insulating the gate electrode from the contact.

35. (Previously added) The semiconductor of claim 34, wherein the masking layer caps at least a portion of the gate electrode.

36. (Previously added) The semiconductor of claim 34, wherein the contact has an upper portion that is larger than a lower portion that contacts the diffusion.

Claims 37-42 (Cancelled).

43. (New) The semiconductor of claim 35, wherein any remaining portion of the gate electrode is capped by the insulating layer.